

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William J. Massey  
DOCKET NO.: 06-23405.001-R-1  
PARCEL NO.: 14-05-127-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are William J. Massey, the appellant; and the Cook County Board of Review (board).

The subject property consists of a 95-year-old, two-story single-family dwelling of stucco construction and located in Lakeview Township, Cook County. The residence contains one and one-half bathrooms, a full basement and a two-car garage. The appellant claimed the subject contained 1,517 square feet of living area. The board's representative testified that the board granted the subject an assessment decrease based on a survey presented by the appellant at the Board of Review hearing. Therefore, the PTAB will accept the living area as being 1,517.

The appellant appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal as regards the improvement and the land. In support of the improvement argument, the appellant offered four suggested comparable properties located within two blocks of the subject. Comparable three contains only part of the property's lot. These properties consist of two-story single-family dwellings of stucco construction and range in age from 98 to 103 years. The comparables have one or two bathrooms with some half-baths and full basements. One home is air-conditioned and two have fireplaces. Three sites have one or two-car garages. The comparables contain between 1,806 and 2,165 square feet of living area and have improvement assessments ranging from \$45,526 to \$56,909 or from \$25.21 to \$26.55 per square foot of living area. In regard to the land assessment, the appellant argued that larger lots in his immediate area have lower per square foot assessments than the subject lot containing 3,720 square feet and assessed at \$3.39 per square foot. As evidence, the appellant

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,342  
IMPR. \$41,792  
TOTAL: \$52,134

Subject only to the State multiplier as applicable.

PTAB/TMcG. 7/08

submitted assessments for five lots ranging in size from 4,650 to 4,960 square feet and assessed at \$2.78 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$41,792, or \$27.55 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within three blocks of the subject. The comparables consist of two-story single-family dwellings of stucco construction and range in age from 98 to 99 years. The comparables contain one and one half bathrooms, with full basements; one has air conditioning, one has a fireplace and all have two-car garages. The comparables range in size from 1,645 to 1,750 square feet of living area and have improvement assessments of between \$50,102 and \$53,540 or from \$29.93 to \$30.59 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

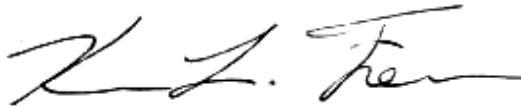
As regards the improvement, the PTAB finds the board's three comparables and the appellant's comparable three are the comparables most similar to the subject. These properties have improvement assessments ranging from \$25.21 to \$30.59 per square foot of living area. The subject's per square foot improvement assessment of \$27.55 is within this range of properties. The PTAB gives less weight to the appellant's remaining comparables because they are less similar to the subject in living area. Regarding the land assessments, the PTAB finds a lack of uniformity, presuming the same residential zoning, for all comparables. Therefore, the PTAB finds the subject's land assessment should be revised. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the land assessment evidence is sufficient to effect a change in the land assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.